

**ABSTRACT**

One aspect relates to a system and method for distributing TDM data using a packet-based infrastructure. In particular, a system and method is provided for distributing time  
5 division multiplexed (TDM) data through low latency connections between TDM conversion entities. In one example, a packet-to-TDM conversion method and device is provided that allows transport of TDM data over a packet-based infrastructure, and a method is provided to create and delete connections among separate conversion devices connected via the transport mechanism. The transport mechanism may include a packet transport such as Ethernet. Data  
10 may be switched based on MAC header information in an Ethernet frame. Because, according to one example, the network has a low latency in transmission of TDM data, receivers may be implemented without buffering, and therefore receiver circuitry may be less-expensive.